

Schedule North Dakota Office of State Tax Commissioner
4 **Calculation of credit for income tax**
paid to another state
(For Form ND-2 users only)



Your name as shown on Form ND-2 _____

Social Security Number _____

Name of state to which you paid tax on income that is also taxed by North Dakota _____

Full-year resident and part-year resident

- **Part-year resident:** If you were a part-year resident, this credit is allowed only if you reported income to North Dakota on Schedule 3, Part 1, line 1B, that (1) has its source in another state and (2) was received or earned while you were a resident of North Dakota.

- 1a.** Federal adjusted gross income from line 37 of Form 1040, line 21 of Form 1040A,
line 4 of Form 1040EZ _____ **1a** _____
- b.** How much of the amount on line 1a has its source in the other state? If none, stop here;
you are not eligible for this credit. **See instructions for proper amount to enter here** _____ **1b** _____
- c.** How much of the amount on line 1b did you (and your spouse, if filing jointly) receive or
earn while a resident of North Dakota? If none, stop here; you are not eligible for this credit.
See instructions for proper amount to enter here _____ **(S8) 1c** _____

- 2.** Enter the applicable amount for your residency status as shown below _____ **(SJ) 2** _____

- **Full-year resident** - If you (and your spouse, if filing jointly) were full-year residents, enter the amount from Form ND-2, Schedule 2, line A, less the amount from Form ND-2, Schedule 2, line 7.
- **Part-year resident** - If you (or your spouse, if filing jointly) was a part-year resident, enter the amount from Schedule 3, Part 1, line 1B.

- 3.** Divide line 1c by line 2. Round to nearest four decimal places.
If line 1c is equal to or more than line 2, enter 1.0000 _____ **3** _____

- 4.** Enter the amount of your North Dakota tax from Form ND-2, Tax Computation Schedule, line 2 _____ **4** _____

- 5.** Multiply line 4 by line 3 _____ **(SL) 5** _____

- 6.** Enter the amount of income tax paid to the other state. **See instructions for proper amount to enter here** _____ **(SM) 6** _____

- If you (and your spouse, if filing jointly) were full-year residents, go to line 7.
► If you (or your spouse, if filing jointly) was a part-year resident, skip line 7 and go to line 8.

Full-year resident only

- 7. Credit** - Enter the smaller of line 5 or line 6. Enter this amount on Form ND-2,
Tax Computation Schedule, line 4 _____ **7** _____

Part-year resident only

- 8.** Enter the amount from line 1b _____ **(SK) 8** _____
- 9.** Divide line 1c by line 8. Round to nearest four decimal places.
If line 1c is equal to or more than line 8, enter 1.0000 _____ **9** _____
- 10.** Multiply line 6 by line 9 _____ **(S9) 10** _____
- 11. Credit** - Enter the smaller of line 5 or line 10. Enter this amount on Form ND-2,
Tax Computation Schedule, line 4 _____ **11** _____